

F I F T H
R E P O R T

OF THE
COMMISSIONERS

OF
Inquiry into the Collection and Management

OF THE
REVENUE ARISING IN IRELAND;

&c.

—♦—
DISTILLERIES.
—♦—

Ordered, by The House of Commons, to be Printed,
30 May 1823.

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V.

TO THE RIGHT HONOURABLE THE LORDS COMMISSIONERS OF
HIS MAJESTY'S TREASURY.

THE FIFTH REPORT

OF THE

COMMISSIONERS

Appointed by the Acts of 1st and 2d Geo. 4. c. 90, and 3d Geo. 4. c. 37; for inquiring into the Collection and Management of the Public Revenue arising in IRELAND, and into certain Departments of the Public Revenue arising in GREAT BRITAIN.

THE Revenue collected within the United Kingdom, on Spirits distilled from Grain, and the number of gallons on which it was paid, in the year 1822, were respectively as follows :

		Revenue.	Gallons.
ENGLAND	- - - - £.	3,749,372	5,221,094
SCOTLAND	- - - - -	687,467	2,499,880
IRELAND	- - - - -	811,428	2,050,847
TOTALS	- - - £.	5,248,267	9,771,821 Gallons.

The Laws, under the authority of which this Revenue is levied, from the magnitude of the interests they embrace, their general bearing on the habits and manners of a large class of the community, and the complicated nature of the provisions requisite for carrying them into effect, have repeatedly received the serious consideration of the Legislature. That consideration has been especially applied to those laws, as affecting Ireland and Scotland; and although no measures have been hitherto devised which have proved successful, in enforcing the due collection of this Revenue, consequences have arisen, in certain districts of both Countries, most injurious to the public peace, and to the morals of the People: these evils have lately extended themselves so widely, and have assumed a character so alarming, that the further interference of the Legislature has become a matter of immediate and imperative necessity.

In Ireland, it will appear from the Evidence annexed to this Report, that parts of the country have been absolutely disorganized and placed in opposition, not only to the civil authority, but to the military force of the government: The profits to be obtained from the evasion of the law, have been such as to encourage numerous individuals to persevere in these desperate pursuits, notwithstanding the risk of property and life with which they have been attended.

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N^o 21 to N^o 31.

In Scotland these evils are of comparatively recent growth, and are even now, in a great measure, confined to the more remote and mountainous districts; but they are perhaps the more striking, as they exhibit, within the memory of those now living, a melancholy change in the character of the lower orders of people in the Highland districts,

Appendix,
N^o 60 to N^o 90.

districts, and lead to the conclusion, that from the fatal prevalence of illicit distillation their moral condition is rapidly approaching to the lawless and disorganized state existing in parts of Ireland.

Our general inquiries relating to the Excise Department in Ireland, had so fully satisfied us of the fundamental defects of the system of Distillery Laws in operation in that country, as to induce us to believe that our examination would be advantageously directed to a system recently established in Scotland, and stated to have been attended with considerable success; we therefore made such arrangements as enabled us, in the course of the last autumn, to examine personally, and in detail, the operation of the Distillery Laws, in the several Excise districts of that part of the United Kingdom.

The duty imposed upon us by Parliament, of directing our attention to the practicability of assimilating the modes of collecting the Revenue in the different parts of the United Kingdom, rendered it necessary, that an examination of the English Distillery System should be preliminary to any recommendations which we might offer for the improvement of that branch of the Law in Scotland and Ireland: our inquiry has therefore comprehended the systems established in the three Countries, and we have endeavoured to ascertain their comparative merits, as well with reference to their applicability to the circumstances of those Countries in which they are in operation, as for the purpose of enabling us to form an opinion, whether any one of them could with propriety be extended to the Empire at large; the establishment of an uniform system, which on general grounds must be considered as most desirable, having become specially necessary, in consequence of the commercial intercourse in Spirits between the different parts of the Empire, already sanctioned by law, and gradually increasing in extent.

Before we enter on a description of the several systems, we feel it necessary to premise, that peculiar considerations belong to the imposition of Duties on Spirits; on other articles, Revenue is the object of the tax imposed, and the regulations in respect to the amount and mode of charging that Revenue, are usually framed with a view to give every possible facility (consistent with the security of the collection) to the production and sale of the article taxed. With regard to Spirits, it may be a question whether the duties and regulations ought not to be imposed, as much for the purpose of restraining their manufacture and consumption, as with a view to the amount of the Revenue to be collected. In countries where the use of spirits is partial or occasional, and where the state of society is such as to admit of the rigorous execution of the laws, it may be possible, by restrictive regulations and high duties, to discourage or limit the consumption. On the contrary, in countries where the use of spirits has become so general and so constant, as to enter into the daily aliment of the inhabitants, it is hopeless to expect, and it would, perhaps, be unjustifiable to endeavour to compel a change, by the enactment of laws, having for their object the restriction of the manufacture, or the imposition of an excessive duty, whereby the price of the article may be rendered so high, as to place it out of the reach of the general consumer; experience has shewn, that in such countries the consumption is not checked by restrictive regulations, or high rates of duty; the inducements to evasion (increasing with the rate of duty), become too strong for the law, and the manufacture is (as in various parts of Ireland and Scotland), conducted under circumstances more fatal to the public peace, and to the morals of the people, than any likely to arise from an unrestrained manufacture and consumption of the article itself.

Assuming, however, that Spirits, whether with a view to Regulation or Revenue, are an eligible object of taxation, and that the manufacturer may consequently be subjected to the restraints necessarily incident to the collection of a duty; it is evident, the amount of that duty should not be so high, or the restraints so inconvenient, as to hold out a temptation to a breach of the law, which the dread of its consequences may not be sufficient to overcome.

In Ireland and Scotland, the consumption of Spirits is general and constant; and the evils arising from the resistance to the law, and the attempts to evade the duty, are similar in character though they vary in degree: this similarity early impressed us with the belief, that the laws which should be found successful in one, might be advantageously extended to both countries.

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IT will be observed, that England exhibits a material difference from the other parts of the United Kingdom, as well in the circumstances of this manufacture as in the state of the laws under which it is conducted; the consumption of spirits of this description is less general, the illicit trade is confined within narrow limits, and the duty is collected with comparative success: under these circumstances, the existing regulations, though in many respects defective, produce no such consequences on the general mass of the people, as to render immediate alteration a matter of necessity.

The Reports of the Committees of the House of Commons, in 1798, 1799, 1806, 1807, and 1816, contain such a complete account of the process of distillation generally, and are the result of so much minute investigation into the operation of the laws which have at different times prevailed in Ireland and Scotland, as to render detailed description on our part, little more than a repetition of that which has already been most fully developed: our observations will therefore be chiefly directed to the principles and practical operation of the Systems actually prevailing.

In the evidence annexed to this Report, your Lordships will, we trust, find sufficient proof of our having sought for information on this important and difficult subject, from every class of persons, from whose knowledge or experience we might hope to derive assistance, or whose interests might be affected by our future recommendations.

From the licensed distillers in Ireland and Scotland, we have received opinions as to the improvements of which the existing regulations might be susceptible, with reference to the convenience of the manufacturer: from the Officers of the Excise, we have required statements of the practical operation of the laws, and their comparative efficacy in securing the collection of the duty; and lastly, feeling the indispensable necessity of obtaining the concurrence of the Landed Proprietors, and their assistance to carry into effect, any new regulations directed to the suppression of illicit distillation, we have earnestly applied to individuals of that class, in order to ascertain their views on the best mode of reconciling the interests of the Revenue, with the actual circumstances of the manufacture, and the means of those by whom it is conducted.

WE shall now proceed to submit such a description of the three Systems to which we have above referred, accompanied with such observations on the state of illicit distillation, as we trust will enable your Lordships to decide on the expediency of the alterations, both in the rate of duty, and in the Laws which we shall, in the course of this Report, present to your consideration; prefacing this description with a short explanation of the process of manufacture, with a view to render the subject more intelligible.

Spirits are manufactured either from malt, or from a mixture of malt and raw grain; the material, when ground, is mashed in hot water, and the extract (called "Worts,") is drawn off from the grain, and set to cool; by the addition of yeast, this extract is made to ferment, and is then called "Wash:" From this wash, imperfect spirits, called in Ireland "Singlings," in England and Scotland "Low Wines," are first produced. This product is again distilled, and, after the second distillation, the Spirits are sold to the consumer in Ireland and Scotland, without further preparation: In England, they pass from the distiller into the hands of the rectifier, who, by a further process of distillation and compounding, prepares them for consumption.

IN Ireland, the mode of ascertaining and charging the duty, previously to the year 1779, was by a survey and account of the quantities of wash, singlings, and spirits, which the distiller produced. There is no doubt that this account was very inaccurately taken; and it is equally certain, that although the rate of duty was low, yet, owing to the inadequate provisions of the law, and the imperfect manner of its execution, that duty was evaded to a considerable extent.

After some experience, the inefficacy of this system as it was conducted, led to the adoption of a different principle in the collection of the duty; and, by an Act of the Parliament of Ireland, passed in the year 1779, regulations were introduced, which have been modified from time to time, as their defects have become apparent, but no change of principle has taken place.

Ordered to be
printed,
11 June 1798.
19 July 1799.
17 Feb. 1807.
18 } June 1816.

Appendix.

Appendix,

N^o 23 to N^o 27.
N^o 70 to N^o 81.
N^o 28 to N^o 31.
N^o 62 to N^o 90.

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19 & 20 G. 3.
(1844)
c. 11.

It was supposed, that persons conversant with the process of distillation could compute, with accuracy, the quantity of spirits which a still of any given capacity could produce in a certain time. This computation having been made, and the duty to be charged on each gallon of spirits fixed, the amount to be paid, under a licence to work a still for twenty-eight days, was calculated at so much for every gallon of its capacity.

It was soon discovered, however, that distillers could produce more spirits in 28 days, than they were charged with in their licences; and we submit to your Lordships attention, the successive additions which, in order to keep pace with the increased rapidity of distillation, have been made to the original monthly charge; viz.

On a Still of 1,000 Gallons.

ACT.		Number of Charges.
19 & 20 Geo. 3. c. 12	- -	4
21 & 22 Geo. 3. c. 15	- -	6
27 Geo. 3. c. 26	- -	10
31 Geo. 3. c. 16	- -	13
37 Geo. 3. c. 16	- -	20
44 Geo. 3. c. 103	- -	30
45 Geo. 3. c. 104	- -	44
46 Geo. 3. c. 56	- -	48
46 Geo. 3. c. 58	- -	66
47 Geo. 3. s. 2. c. 17	- -	69
49 Geo. 3. c. 99	- -	82
54 Geo. 3. c. 88	- -	102
55 Geo. 3. c. 111	- -	117
56 Geo. 3. c. 111	- -	140
57 Geo. 3. c. 110	- -	154

57 Geo. 3. c. 110. Although the charge imposed by the Act of 1817, exceeds that imposed by the Act of 1779, in the proportion of 38 to 1, we can state, upon the authority of Mr. Haig, a considerable distiller in Ireland, that, at present, even this increased charge is far from equal to the quantity actually obtained.

19 & 20 G. 3. (Irish) c. 12. With a view to correct any inaccuracy in the calculation and charge on the capacity of the still, and for the purpose of insuring the collection of the duty on any spirits which might exceed the quantity so charged, it was provided, that a survey and account should be taken, and the distiller be made liable to a duty ascertained from the quantities of wash, singlings, and spirits. At first this duty was to be charged on an estimate, that from every 9 gallons of wash, which appeared by the officers books to have been subjected to distillation, one gallon of spirits would be produced. This quantity was altered by the law passed in the year 1806; and a distiller is now liable to a duty of 5s. 6d. for every gallon of spirits beyond the quantity charged on the content of his still, according to the following calculation: On every 10 gallons of wash, or on every 2½ gallons of singlings, duty is calculated for one gallon of spirits, the officers having the power of charging either the wash, singlings or spirits, whichever shall appear by their books to form the highest amount.

46 Geo. 3. c. 88.

Under the charge by the licence system, it becomes the interest of the manufacturer, to conduct every part of the process with a rapidity which greatly increases the difficulty of carrying into effect an accurate survey and account; were the circumstances more favourable to that object, however, there are some defects in the provisions of the law, which must render it wholly inefficient.

28 Geo. 3. c. 46.

The distiller is, at present, liable to be charged with no more than 10 gallons of spirits, 25 per cent over proof, for every 100 gallons of wash, although it is well known that there is no difficulty in obtaining a much larger quantity. By the law existing in England, distillers are required to produce 19 gallons of spirits, 8 per cent over proof, from the same quantity of wash; and the Irish distiller would, no doubt, be enabled to obtain as large a produce, if he were not

not required to complete the process of fermentation within a limited time. It is difficult, in the time allowed, sufficiently to ferment worts of a strength capable of yielding so large a proportion of spirits; we are however informed, that the distillers generally obtain above 12 gallons of spirits, 25 per cent over-proof (which is equivalent to 14 gallons according to the English standard of strength) from 100 gallons of wash. Under these circumstances, the practical inefficiency of the existing survey and account is placed beyond all doubt; and in fact, no distiller has ever been subjected to a charge of duty worthy of notice, above that to which he is rendered liable by his licence.

Considerable skill and capital are required to carry on with advantage, the rapid work, and to provide the quantity of fuel which is requisite under the Licence System. The distillers are consequently few in number; and as it has been found that the charge is not equal according to the respective capacities of the stills, and that some advantage is given to those of 500 gallons, such stills are most in use.

With a view to modify a system so little adapted to the circumstances of Ireland, it has been provided, that stills worked with turf or peat, shall be charged at a reduced rate; and for the purpose of meeting the earnest solicitations of the Irish proprietors, that the use of small stills might be encouraged, the Act of 52 Geo. 3. c. 48, made a still further reduction in the rate of charge, on such as did not exceed 100 gallons.

The Act of 57 Geo. 3. c. 110, amends the Act 52 Geo. 3. c. 48, and materially increases the monthly charges on stills not exceeding 100 gallons, then established, and on such stills thereafter established, the number and size of all the vessels to be used in the different processes which precede distillation are limited, and thus it is rendered more difficult for the distiller to exceed the quantity on which the duty is payable under his licence. These several provisions have led to the following classification of the stills licensed in Ireland.

First Class:—Stills assessed at the highest rate, and worked with coal.

Second Class:—Stills assessed at the highest rate, worked with turf, and abated 2/7 on that account.

Third Class:—Stills, not exceeding 100 gallons, assessed at a reduced rate, and worked with coal.

Fourth Class:—Stills assessed as Third Class, worked with turf, and abated 2/7.

Fifth Class:—Stills, not exceeding 100 gallons, worked with restricted utensils, assessed at 90 charges per month, under the Act 57 Geo. 3. c. 110.

It is difficult to calculate the exact advantages which are now granted to stills of a capacity not exceeding 100 gallons, established previously to the Act 57 Geo. 3. c. 110. Some estimate of the amount may be formed, however, by comparing the number of gallons of spirits charged with duty by law on such stills, with the number as it would have been if no such advantages had been granted:

Present monthly charge, on a still of 100 gallons - -	7,000 gallons of spirits.
Charge as it would have been, assuming 1,000 gallons)	
as the standard - - - - -	11,594 do.
Difference - - - - -	4,594 - - or about 65 per cent in favour of small stills.

It appears by a Minute of the Lords of the Treasury of Ireland, dated 29th May 1812, founded on the Act 52 Geo. 3. c. 48. that the charges for working these stills were originally calculated with reference to the habits and practices of persons working illicit stills; and it was hoped that by the indulgence granted, they might be induced to work under the law, rather than continue exposed to the hazard and inconvenience from which they were suffering. It was known at the time that such stills, if skillfully worked, could produce much more spirits than were by this Act charged with duty, and the Board of Excise were therefore directed to grant no licence under it to any expert Scotch distiller, and to refuse a licence for any still to be worked with coal; and they were further instructed that, "the intention being to encourage the working of small stills, without injury to large stills, great care must be taken not to license any still under this Act, in such a situation as to

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"bring it into competition with a large still." Three distillers are now at work with restricted vessels, under 57 Geo. 3. c. 110. and six with stills not exceeding 100 gallons, at the rate of charge established by that Act.

Appendix, N° 42.

From the circumstances we have stated, it will appear that it is the general object of the existing Distillery laws in Ireland, to establish a combined system of licence and survey. That the survey is essentially defective, and that the duties are therefore practically levied, under the licence, by monthly charges according to the content of the still.

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from
N° 28 to N° 31.

Of these charges it is certain that, in the present improved state of distillation, no one imposes, with tolerable accuracy, a duty equal to 5s. 6d. per gallon upon the quantity of spirits made by the distiller; and it is equally certain, that the rate of duty actually levied according to any one charge, must differ from that imposed by each of the others, so that no two classes of distillers can be charged with duty in the same proportion. The evidence of Mr. Coffey, an officer of Excise in Ireland, shows, that no doubt is entertained by the Excise officers in Ireland, of the evasion of duty by the licensed distillers to a great, and under the present law, irreparable extent. Your Lordships will also observe, from the description given by Mr. Coffey, confirmed by the admission of the distillers, that the means by which the licensed distillers fraudulently dispose of the spirit not brought to charge, from the employment of so many individuals of the lower orders, contribute still further to extend the demoralizing effects, which are known to be the consequence of unlicensed distillation. Mr. Hoig, and others, estimate the quantity of spirits consumed in Ireland, produced from the licensed and unlicensed stills, at ten millions of gallons; the amount brought to charge, in the year 1822, was 2,950,647 gallons, thus leaving above seven millions of gallons, or more than two-thirds of the whole amount, on which no duty is obtained: taking upon the same authority, one million of gallons as the quantity fraudulently sent into consumption by the licensed distillers, the produce of the unlicensed stills, may be estimated at six millions of gallons.

Appendix,
N° 23 & 24.

We have already adverted generally to the evils which, in certain districts of Ireland, have arisen from illicit distillation, and which appear to be its inevitable consequences: on this subject your Lordships will find the most distressing details in the evidence annexed to this Report, and we wish particularly to point your attention to the evidence of Mr. Logie, an officer of the Excise in Ireland, who has been frequently and specially employed in the districts of Derry and Strabane, where illicit distillation has heretofore prevailed to a great extent.

Appendix,
from
N° 28 to N° 31.

59 Geo. 3. c. 38.

The laws which have been enacted for the purpose of suppressing these evils in Ireland, may be considered as essentially distinct from those which regulate the licensed distilleries: they have, from time to time, undergone various modifications, and been framed with different degrees of severity. The system of fining the townlands generally, for offences committed within their limits, was, on two successive occasions, resorted to, and was ultimately abandoned in the year 1819.

59 Geo. 3. c. 38.

Individuals are at present subject to prosecution by indictment at the assizes, for the misdemeanour of having or using stills, or having illicit malt or pot-ale, or for conveying illicit spirits. The punishment was originally a fine of 100*l.* and six months imprisonment; in 1819, however, the law was amended, and it is now left to the discretion of the judge, to fine in any sum not less than 40*s.* nor more than 100*l.* and to imprison from one to six months. Persons found with illicit spirits, in their possession are also subject to prosecution, before the sub-commissioners of Excise, for a penalty of 100*l.*

Appendix,
from
N° 1 to N° 15.

In addition to the Penal Laws, an Excise Police has been established; which is said to be peculiarly suited to the suppression of illicit distillation in small districts, in which the offenders are numerous and concentrated, but to be expensive and not efficient when applied to more widely extended tracts of country.

We shall, in another part of our Report, have occasion to advert more directly to the manner in which the interest of landholders, in particular situations, are opposed to the suppression of illicit distillation. We refer with satisfaction, however, to the answers received by us from several Members of Parliament and High Sheriffs of Counties, to whom we have addressed ourselves; from which it appears, that with a reduction in the present amount of duty, the establishment of small stills, and a system of distillery law more suitable to the circumstances of the country, their efficient co-operation and support may be expected for the suppression of the evils rising from this practice.

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IN Scotland, the Act of 26 Geo. 3. c. 64, established a licence system on similar principles to that now in operation in Ireland. This Act was amended by the Act of 39th and 40th Geo. 3. c. 73. In framing this last-mentioned Act, it was assumed that a Still would yield an annual produce of 2,025 gallons of spirits, for each gallon of its capacity; the improvements, however, in the science of distillation, and the increased skill of the distiller, enabled him to outstrip to such an extent the calculations on which the charge of duty was founded, that, although it was originally presumed that a still could be discharged once only in twenty-four hours, after ten years practice, it was found possible to execute that process in the space of three minutes.

This mode of ascertaining the duty, by estimating the quantity of spirits to be charged according to the time employed in distillation, and the uniform attempts of the manufacturer to exceed that estimate, led to a rapidity of work, which proved wasteful both of fuel and grain, and gave such advantages to distillers of large capital, whose works were established in favourable situations, that the total number of licensed distillers (now amounting to 112) was then no more than 36.

Appendix,
Mr. Cornwall,
N° 82.
" Dunslop, N° 72.

Various means were devised, in order to correct the imperfections we have described. An account and survey were added; and with a view to introduce such further modifications as might tend to the suppression of illicit distillation, Scotland was divided into two, then into three, and ultimately again into two districts; a different rate of duty, and system of regulation, having been adapted to each.

The defects which were found to result from these complicated laws, at length led to the introduction of the English distillery System, which was suddenly established in 1814, and made applicable, without distinction, to all parts of Scotland.

54 Geo. 3. c. 172.

This system was soon abandoned, having been found ill suited to the habits and circumstances of the country: so its temporary continuance, however, the increase of illicit distillation in the Highlands, is attributed, by persons well acquainted with the country: the quality and flavour of the spirits produced, were so little adapted to the taste of the consumers, as to be nearly unsaleable, the market was in consequence supplied by unlicensed distillation, and the practice thus widely diffused, has never since been effectually restrained.

Appendix,
N° 60 to N° 82.

By the Acts 56 Geo. 3. c. 106, and 1 Geo. 4. c. 74, the Distillery Regulations at present in operation were established. The mode of charging the duty under all previous systems, had made it so much the interest of the distiller to seek to augment the quantity of spirits, by the use of as strong a wash as could well be fermented, that the quality of the spirit was comparatively disregarded. In framing the present laws, an attempt has been made, for the first time, to avoid any interference with the distiller, which might prove injurious to the freedom of his operations, or the production of spirits of a palatable quality.

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Mr. Farish, N° 83.
" Cornwall,
N° 82.

There seems to be no doubt that palatable quality depends, in a great degree, on the strength or gravity of the worts from which spirits are distilled; and it is known, that within certain limits, the excellence of the spirits is in an inverse ratio to the density of the wash. The superiority of the Scotch system, results from the adoption, for Revenue purposes, of an instrument, long used by the distillers, called a Saccharometer: by this instrument, the Excise officers are enabled to ascertain the density of the wort extracted from the grain, and therefrom to infer the quantity of spirit it is capable of producing.

Appendix,
Mr. Cornwall,
N° 82.
Reports of Excise
Officers, Appendix,
No. 32, 56, & 117.

The following Scale has been adapted to the indications of this Instrument; viz.

Gallons of Wort.	Density of Wort.	Gallons of Spirits to be produced.
100 - - - -	60 - - - -	11
100 - - - -	65 - - - -	12
100 - - - -	70 - - - -	13
100 - - - -	75 - - - -	14
100 - - - -	81 - - - -	15

7 per cent over
Hyd. Proof.

According to this scale, the distiller may use his discretion as to the strength of the worts from which he will distil spirits. The duties which were by the same Acts reduced to 5s. 6d. per gallon, are charged on the wash, and on the spirits, in certain specified proportions.

Assuming that the Saccharometer correctly indicates the quantity of fermentable matter extracted from the grain, the only error to which the calculation is liable is

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Mr. Paoloz, N^o 72.

the proportion between the specific gravity of the wort, and the number of gallons of spirits to be produced: on this head, from the admission of Mr. Dunlop, and of other distillers, confirmed by the experience of the officers of Excise, we have reason to believe that under the densities given in the above scale, the distiller has the means of obtaining an excess of spirits beyond the required quantity.

The Distiller is not, under these regulations, subjected to any other material restriction than that which arises from the prohibition to brew and distil at the same time. After distillation has commenced, the produce of the different brewings must be converted into spirits, before any fresh materials can be mixed in the mash-tuns. This restriction is admitted to afford considerable security to the Revenue; it has the double advantage, of making it difficult to supply the place of such wash as might be clandestinely distilled with worts newly obtained from the mash-tan, and at the same time of enabling the officer to apply his uninterrupted attention to any given quantity of materials employed by the distiller throughout the successive processes of brewing, fermenting and distilling; his survey commences with the first mashing of the grain, and is continued until the spirit is ultimately charged with duty, and placed in the receiver; and various regulations are established to prevent alteration in the gravity of the worts, either after that gravity has been declared by the distiller, or has been ascertained by the survey of the officer.

Your Lordships will find, in the Evidence of the officers of Excise, and of the distillers in Scotland, very detailed comparisons between the respective merits of these laws, and of those by which they were preceded, and an universal concurrence of opinion in favour of the former, both with reference to the security of the revenue, and the convenience of the manufacturers.

The highest strength at which spirits are permitted to be sold by distillers in Scotland, is seven per cent over hydrometer proof, and there is no privilege, as in Ireland, of warehousing spirits previous to the payment of duty.

In the year 1822, 2,499,880 gallons of spirits were brought to charge in Scotland: comparing this quantity with the number of gallons charged with duty in Ireland (2,950,647) and contrasting the respective amounts with the population of the two Countries, there can exist no doubt that a much larger proportion of the spirits actually consumed is charged with duty in Scotland than in Ireland. It may be observed also, that the greater part of the spirits which we have stated to be charged with duty in Scotland, is consumed entirely in the Lowlands, as it appears by the account of the spirits removed under permit from one Excise district to another, that nearly the whole quantity produced by the licensed distillers in the Highlands, is sent to the Lowlands for sale, and not only the domestic consumption of the Highlands and other mountainous districts, but the markets also of the large towns in their vicinity, are fully supplied from the produce of the unlicensed stills. On this point we are further informed, that much of the illicit whiskey sent from the Highlands into the Low Country, is purchased by the licensed distillers there; and introduced by them into consumption, under the cover of permits illegally applied.

The general preference for illicit spirit, and the prevailing opinion that it is not only more palatable, but less unwholesome than the spirit which is produced from the licensed stills, have led us to inquire minutely into the mode in which the illicit manufacturer conducts his process: we find that the material used by him, is exclusively malt; whilst the legal manufacturer uses unmalted grain, with a very small, and indeed what is understood to be, only an indispensable proportion of malt; we also find, that the process of distillation is comparatively slow.

Without entering into the respective merits of the different processes of distillation, the evidence we have received leaves no doubt on our minds, that the illicit distiller produces spirit more generally acceptable to the consumer, than the spirit made by the licensed distiller. Your Lordships will observe also, that notwithstanding the risk of detection, and the waste of materials attending the manufacture, this superior spirit is frequently sold by the illicit distiller at the place where it is produced, for a price less by one-half than the price of spirits on which the duty has been paid.

In places where illicit distillation prevails, we find that the licensed manufacture is abandoned; and we may, under such circumstances, conclude, that the risk attending

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Officers, N^o 25, 99,
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from N^o 70 to
N^o 90.Appendix, N^o 109.Notes of Commis-
sioners, N^o 102.Appendix,
N^o 60 to N^o 90.Appendix,
Mr. Munro, N^o 60.
" Ferguson,
N^o 87.Appendix,
Notes of Commis-
sioners, N^o 102.

attending the production, conveyance and sale of illicit spirits, in these districts is in fact, considerably below the amount of duty charged on the legal distiller.

It is evident that by the consumption and consequent demand for corn which illicit distillation creates in remote districts, the means are afforded of obtaining an increased rent for inferior lands. It is in this manner therefore, that in Scotland as well as in Ireland, many landed proprietors become interested in the success and continuance of this practice: if, as magistrates, they were strictly to enforce the laws, as landlords, they must in many cases sacrifice a part of their annual income; and even if that consideration were not to operate, they would be placed in the painful situation of inflicting ruin on the tenantry around them: that such has been the effect of the existing system, there will be found abundant proof in the evidence which we have received; and from the same cause, we apprehend, has the alleged practice arisen of regulating the fines according to the discretion of the magistrates, in defiance of the provisions of the law.

Appendix.

We beg leave to call the attention of your Lordships to the evidence of Mr. McDonald of Staffa, Secretary of the Highland Society, and other gentlemen connected with the Highlands, whom we had an opportunity of personally examining in Edinburgh, as to the distressing effects upon the morals of the people, arising from the practice of illicit distillation, and from the means to which recourse is had for disposing of the spirits: Your Lordships will observe however, with satisfaction, that there is an universal concurrence in opinion among these gentlemen, on the benefit to be anticipated from a reduction of duty, as well as a general disposition to co-operate, under an improved system, in support of the laws against illicit distillation.

Appendix, N° 65.

Do. from N° 60 to N° 69.

IN England, by the Act of 28 Geo. 3, c. 46, the duty is charged at the rate of 19 gallons of spirits, 8 per cent above proof, for every 100 gallons of the wash: this per centage of 19 gallons, has been fixed as the highest average, which, taking into consideration difference of seasons, quality of grain, and other contingent circumstances, the distiller can produce throughout the year, and to the payment of the duty on this quantity he is made liable, though he should fail in obtaining it; he is subject also to survey, and charged with the duty on any quantity of spirits that may be produced beyond the rate per cent of 19 gallons. The duty on the gallon of spirits is 10s. 6d.; it is charged on the account taken of the wash by the officers, and paid weekly.

ENGLISH SYSTEM.

The manufacturer is left unrestricted as to time, and is allowed to carry on the different parts of his process simultaneously. The size of the still is limited by law, no still being allowed of a less capacity than 3,000 gallons. The distiller does not send spirits into consumption, but disposes of them to a rectifier, by whom the coarse spirit is re-distilled, compounded, or flavoured, and, under the names of Gin, British Brandy, &c. as the case may be, sold to the retailer, at a strength however not exceeding twenty-two per cent under proof.

Appendix, Mr. Cser, N° 116.

The rectifier is also subject to the survey of the Excise officers; accounts are taken of the coarse spirits, as received into his stock from the distiller; but an increase of 50 per cent is allowed on the quantity so received, when sent in its rectified and compounded state into consumption.

Dims.

There is no doubt, that the English spirits, in the state sent to the rectifier, are so unpalatable, that they cannot bear a competition with Irish or Scotch whiskey; the further process of rectification is therefore indispensable. It has been alleged, that some additional security to the Revenue, is derived from the intervention of the rectifier; if this should be the case, of which, however, we entertain considerable doubts, we are satisfied, that the advantage obtained is not at all commensurate with the increased cost of production the regulation imposes on the manufacturer.

Although illicit distillation certainly exists in England, we have reason to believe it is chiefly confined to London and its neighbourhood; the quantity bears so trifling a proportion to the produce of the licensed distilleries, that we have not felt it necessary to pursue any very minute inquiries either into the extent, or the circumstances under which the manufacture is conducted. The illegal spirit is stated to be sold to the publicans at a higher strength than that sent out from the licensed distillers to the rectifiers, and the price to be much lower than the price of

spirits on which duty has been paid, the quantity however is too small materially to affect the interests of the regular distillers. There is but one price in the trade for unrectified spirits; the licensed distillers annually fix the amount per gallon among themselves; 14 s. 5 d. is given as the price in 1822.

In comparing the limited amount of illicit distillation in England, with the extent to which it prevails in Ireland and Scotland, it must not be forgotten, that in the former country, an offence of a similar character exists to a degree which is not known in either of the latter. On several parts of the English coast, the practice of smuggling foreign spirits is carried on to an extent, which, in the less it occasions to the Revenue, and its injurious effects on the morals of the people, (in proportion to the numbers engaged in it) produces evils equally to be deplored with those arising from illicit distillation.

On the whole it appears, that the English system mainly rests the security of the Revenue upon the assumption of the highest per centage which it is supposed that any wash is capable of producing, upon provisions limiting the size of the stills, and upon the intervention of the rectifier between the distiller and the consumer: under its operation, the number of distillers and rectifiers have been reduced to a few large capitalists, and considerable facilities have been thereby given to the collection of the Revenue. The profits from a monopoly of the market, also have become so large, that whilst they afford the means of excluding competitors, they in a great measure remove the temptation to defraud the Revenue: we are, however, convinced, that the system itself has not such a superiority in the principle on which it is framed, or in the regulations for carrying it into effect, as would, under different circumstances, as to the number of distillers, and the local situation of their manufactories, secure the due collection of the duty.

The evidence of Messrs. Logie and Coffey, taken subsequently to their inspection of the English distilleries, shows that the calculation of 19 gallons per cent is too low for the possible produce of the strong wash employed. Mr. Coffey says, "I cannot speak positively as to the utmost per centage that may be obtained; on looking at the Excise Accounts, it appears, that distillers have sometimes produced so much as 2 or 3 gallons more than 19 per cent; they are allowed to balance a large produce with a small one; they have sometimes produced 22, and in one instance I observed 23, at other times, not more than between 7 and 8 gallons from each 100 gallons of wash."

The following is an Account of the Produce of the Manufactory of Messrs Cooke & Co. during the summer season, which from the elevation of the temperature, is least favourable to fermentation; viz.

Year.	Wash Distilled.	Spirits Produced.	Deficient.	Gallons per cent. Produced.
1820:				
July - 13.	3221.	832.0	201.7	9.12
" - 14.	8271.	690.2	1014.8	7.69
" - 15.	8244.	695.3	1003.0	7.77
" - 16.	8253.	828.5	849.4	9.58
" - 17.	8887.	1020.8	657.6	11.62
Average of 5 days -				9.15
1821:				
July - 10.	4015.	534.1	218.	13.30
" - 17.	8698.	806.3	845.	9.27
Aug. - 9.	4248.	585.6	385.1	12.02
Average of 3 days -				11.55
1821:				
July - 10.	-	as above	-	13.30
" - 17.	-	d'	-	9.27
Aug. - 9.	-	d'	-	12.02
Average of 3 days -				11.55
Year.	Wash Distilled.	Spirits Produced.	Excess.	Gallons per cent. Produced.
1821:				
June - 1.	4710.	1017.5	192.6	21.50
" - 2.	4690.	1011.5	100.4	21.05
" - 11.	4710.	1003.9	129.0	21.74
" - 12.	4710.	1016.6	191.7	21.58
" - 16.	4683.	1121.9	432.2	23.05
Average of 5 Days -				22.06
1821:				
April - 20.	3805.	1832.	219.	21.48
May - 11.	3221.	1941.	208.	21.23
" - 25.	3997.	2034.	285.	22.29
Average of 3 Days -				21.61
1821:				
June - 11.	-	as above	-	21.74
" - 12.	-	d'	-	21.58
" - 16.	-	d'	-	23.05
Average of 3 Days -				22.45

The above Evidence and Account, exhibit such variation of produce, that if the manufacture were not confined to persons who are placed under the circumstances before adverted to, we should entertain serious apprehensions, that duty, to a considerable extent, might be evaded; these apprehensions derive additional force from a comparison of the gravities of the worts generally used in England, and the quantity of spirits required by law, with the gravities and quantities established under the Scotch law; assuming, upon the authority of Mr. Atlee, an English distiller, the practicability of attenuating the heavy English worts below the specific gravity of water, it is evident that a much higher average produce than 19 gallons per cent, may be obtained.

Appendix, N° 113.

These Observations will, we trust, be sufficient to convince your Lordships, that the English Distillery Laws proceed upon a principle by no means adapted to countries where the consumption of the article is general, and its manufacture widely diffused: we are, at the same time, aware that a considerable Revenue is at present collected under these laws, with great certainty and comparative facility; and we are, consequently, averse from recommending any material alteration, until a system shall have been established in other parts of the empire, which experience may prove to have been so far successful as to make it not less safe and prudent than it would be evidently desirable to comprehend England within the scope of its operation, and thus enable the Legislature to establish an uniform system of law, and an unrestricted freedom of intercourse throughout the United Kingdom.

IN the preceding Observations we have endeavoured to explain the practical operation of the laws for collecting the duty on spirits in the United Kingdom; desirable as it undoubtedly is, as well for the security of the Revenue, as for the interest of the manufacturer, to establish an uniform system, yet as that now subsisting in England is not in our opinion applicable to the other parts of the United Kingdom, and as for reasons already stated, we are not prepared at present to suggest a change in this country, our recommendations will necessarily be limited to the establishment of one system for Ireland and Scotland.

SYSTEM Recommended for Ireland and Scotland.

Impressed with the importance of obtaining the opinion of the practical officers of the Excise department, as to the application of the same Distillery Laws to the two Countries, we dispatched the Irish officers of Excise, who were in attendance on this Board, to Scotland, with instructions to examine the operation of the Scotch Distillery Law, especially with reference to its possible extension to Ireland; and we called upon the Commissioners of Excise in Scotland to send two intelligent officers to Ireland, with directions to report their opinion on the Laws affecting Distillation in that country, as compared with those subsisting in Scotland. The result of the examination of the two systems by these officers, contained in their Reports in the Appendix, has confirmed the opinion which the course of our personal inquiries had led us to form, that the desired uniformity of system would be best obtained by adopting the principle of the Law now existing in Scotland. Our reasons for coming to this determination, will have been made in some degree apparent, in the description already given of that system, which, whilst it leaves the manufacturer in a great measure at liberty to distil spirits of the quality suited to the taste of the consumer, by a process comparatively economical and convenient, appears to be that under which a moderate duty may be most securely and equally collected; at the same time the experience of its operation has shown that certain alterations and improvements are required as well for the security of the Revenue, as to render the regulations applicable to the actual circumstances of many districts in both countries.

Appendix, N° 39 & 98.

The Survey and Account, which are the basis of the Scotch system, depend so materially on the accuracy of the Saccharometer, from the indications of which the duty is in the first instance estimated, that we think it necessary to offer some remarks upon that instrument. Although the name implies that the instrument is a measure of saccharine matter, it is in fact an hydrometer so constructed as to determine the specific gravity of the wort: without entering into the consideration of the composition of worts, as consisting under different circumstances, of varying proportions of saccharine and mucilaginous matter, we may state, that the capacity of the worts for the production of spirits, has, under equal circumstances as to fermentation and quality of grain, whether raw or malted, been found to bear a proportion to their actual gravity, as ascertained from the indications of the Saccharometer, and although that proportion cannot be strictly called invariable, it may be safely relied on for all practical purposes.

Saccharometer.

System recommended.

It was our intention to have had a series of experiments carried on under our direction, for the purpose of ascertaining with accuracy, the proportion between the specific gravity of worts from different qualities of grain, both raw and malted, and their consequent power of producing spirit; and also the value of the Saccharometer, or of any other test which might be suggested, as a measure of such gravity; but the necessity of submitting the result of our inquiries on the subject of the Distillery Laws in Ireland and Scotland to your Lordships, for the purpose of being laid before Parliament, has compelled us, for the present, to remain satisfied with the opinions of such scientific men as we have had, in the course of our inquiries, an opportunity of examining, confirmed as they have been by the practical knowledge and experience of Distillers and Excise officers.

Appendix, N° 59.
Appendix, N° 91.

Although Dr. Hope, Professor of Chemistry in the University of Edinburgh, and Dr. Wollaston, do not consider the Saccharometer as a test philosophically accurate, neither of them appear to doubt its efficacy for the assigned purpose of estimating the duty. We would, however, particularly call the attention of your Lordships to the examination of Messrs. Watson and Wharton, Scotch officers of Excise, conducted in the presence of Mr. Brande, and to the letter from the latter gentleman, on the subject of this examination. It will be seen that, although Mr. Brande suggests the expediency of further experiments, he distinctly states his opinion, that the instrument is of practical utility for the purpose to which it is now applied under the Distillery Laws of Scotland: this application of the Saccharometer is supported also by the experiments and opinion of Dr. Thomson, with whom we have likewise been in communication.

Appendix, N° 90.
Appendix, N° 120.

The distillers examined in Scotland, universally bore testimony to its accuracy. The English distillers, while they dispute its applicability as a criterion for charging the duty, admit that they uniformly avail themselves of the instrument as a guide throughout their operations; and the information which we have received from the English officers of Excise employed in the survey of Distilleries, justifies a belief, that the produce to be expected from the different worts is calculated by the distillers, according to the indication of this instrument, with considerable confidence.

It will be seen, on reference to the statement of Messrs. Graham, Bonar and Leven, officers of the Scotch Excise, contained in the Appendix of the Report of the House of Commons of 1799, that all the objections to the Saccharometer which have been urged before us, were at that time anticipated; and the experience acquired in Scotland since the year 1816, when the use of this instrument, in estimating the duty, was first introduced, has justified the opinion originally given by these gentlemen, that it might be advantageously applied to Revenue purposes.

Messrs. Logie and Coffey, Irish Excise officers, who have, as already stated, under our direction personally examined the operation of the Scotch Distillery Laws, fully concur in the utility of the Saccharometer, provided the gravity of the worts be carefully and accurately taken: Mr. Coffey has devised a method by which, in his opinion, that specific gravity may be ascertained at any stage of the fermentation; and we consider that the suggestion may be highly useful, if confirmed by further experience.

Reprinted;
Appendix, N° 101.

Appendix, N° 32.

Gravity of Worts.

Mr. Cornwall,
Appendix, N° 82.

Appendix, N° 84.
Mr. Noble,
Increase of
Gauge.

Time occupied in
process.

According to the provisions of the Scotch law, distillation is not permitted from worts, the specific gravity of which is below 60 degrees of the Saccharometer; as however the indications of this instrument are equally certain in worts of lower gravity; and as it appears from the evidence adduced before us, that the illicit manufacturer distils from worts below this strength, and that Dutch gin (admitted to be a pure and palatable spirit) is distilled from worts below 40, we recommend, with a view to relieve the licensed manufacturer from every restraint not required for the security of the Revenue, that the scale should be altered so as to enable distillers in Ireland and Scotland to distil from worts of any gravity between the limits of 30 and 80 degrees.

We have before observed, that the quantity of spirits to be obtained from worts of specified gravities, according to the scale now established, has been found in practice to be less than the actual produce, and this scale will therefore require amendment. The allowance also of 7 per cent for increase of gauge, during fermentation, has been represented as admitting of considerable reduction.

It seems to be still a subject of dispute with distillers, how far the quality of the spirits is affected by the rapidity with which they are distilled: to us it appears, that

that the result of experience and the weight of scientific testimony are both greatly in favour of a slow process; be the case however as it may, it is a great merit in the system we recommend, that while it gives to the distiller a latitude so extensive as to the strength of his worts, it leaves him at liberty to pursue either a slow or rapid process, as he may prefer.

IT has been alleged, that any system of survey must be inapplicable to Ireland, as well from the little reliance that can be placed on the officers of Excise, as from the habits of the people, which in remote and unprotected districts prevent a strict performance of the officer's duty, except at the risk of personal danger and violence.

The first of these objections implies a general and permanent charge against the character of that class of persons, which we are disposed to consider as arising, in a great degree, from accidental and temporary causes: it is one of the worst features in the present system, that neglect of duty and collusion on the part of the officers, are almost necessarily identified with its operation. We have been assured, in the most unqualified terms, that under this system, it is impossible that an officer can, with the utmost zeal and vigilance, prevent the evasion of the duty, while his collusion with the manufacturer almost defies detection. From the result of our inquiries and observation, we see every reason to hope, that if the regulations against any fraud likely to be practised by the Irish distiller, be capable of successful application, there will be found among the officers of Excise sufficient ability and honesty to carry those regulations into effect. In reference to the second objection, if we admit, that strong and extraordinary measures have, under former systems of Distillery law been necessary in Ireland, to restrain illicit distillation, we view that necessity rather as resulting from the defects of those systems, than from any disposition of the people, arising out of permanent causes. It will be evident to your Lordships, that these objections, if well founded, would apply in no inconsiderable degree to the license system at present established: it is the great defect of such a system that, under any modification, advantages are given to large capitalists, and the quality of the spirit is made a secondary consideration. In recommending the substitution of a system, founded on a principle entirely different, rather than the adoption of any of the alterations in the license system, which have been suggested to us, we have been influenced in a great degree by the opinion, that illicit distillation will be most effectually prevented, by giving every practicable facility to persons of small capital to engage, under the provisions of the law, in the manufacture of spirits.

With the most extensive facilities and under the most improved system of collection however, our inquiries have satisfied us, and we think experience has fully proved that, in the remote parts of Ireland and Scotland, it is impracticable to levy the high rate of duty at present charged on spirits: in every situation, the material from which they are manufactured, is easily and cheaply obtained, the process is universally understood; it requires little capital; the spirits are easily transported, and are an object of general demand. These considerations, early convinced us that no alterations in the system, unaccompanied by a considerable reduction of the duty, would be effectual; and with a view of ascertaining to what extent that reduction should be carried, we have entered into a minute inquiry into the cost of producing spirits, and the prices at which they are sold to the consumer in the different market towns of Scotland and Ireland; on these points your Lordships will find much evidence in the Appendix. It appears, that in the autumn of 1822, the low price of barley enabled the legal distiller of Scotland to sell spirits, distilled from raw grain, at the strength of 7 per cent over hydrometer proof, at the price of 8 s.; spirits distilled from malt were, at the same time, sold at 9 s. 6 d. In both cases, deducting the amount of the duty paid, it appears, that a gallon of corn spirits might be sold by a licensed distiller for somewhat more than 2 s. and of malt spirits for somewhat more than 2 s. 6 d. In Ireland, allowing for the difference in the strength, and in the size of the gallon, the price of spirits legally manufactured is nearly the same.

It is obvious, that unless the licensed distiller can bring into the market, spirits not inferior in quality, at a price nearly equal to that at which the unlicensed distiller can afford to sell, he cannot hope to succeed in the competition: in the consideration of the subject, however, it must not be forgotten, that the cost of the spirits produced by the illegal distiller, is increased by the distance from which, for the most part, he is forced to transport his grain, and by the imperfect manner in

System re-
commended.

which the extract from it is obtained; he has also to contend with the hazard of detection at every stage of his operations, from malting the grain to the conveyance of the spirits to their destined market, and is subject, if detected, to large penalties. To compensate in some degree for these disadvantages, he finds the means of clandestinely malting the grain intended for distillation, and thus to evade the duty on that article, as well as on the spirits; it is more convenient to him also to distil from a weak than from a strong wash, and the quality of the spirits is thereby improved. The advantages possessed by the illicit distiller necessarily vary in different situations; and the only means by which an inference can be drawn as to the extent in which they exceed his disadvantages, arises from the current prices at which illicit spirits are selling.

Appendix,
Mr. Haig, N^o 24.
— Coffey, N^o 18
to 51.
— Dunlop, 73.
— Stein, 70.
— Peden, 71.

In Derry, and other populous towns in the North of Ireland, the price is said to vary from 4*s*. 6*d*. to 6*s*. per gallon. In Dublin, while the spirits smuggled from the licensed distillers are selling at 6*s*. those sold with permits are at 9*s*. 6*d*. We hear, indeed, of illicit whiskey in Ireland as well as Scotland, obtaining from its superior quality, a price as high as 12*s*.; but as this, no doubt, arises from peculiar causes, no conclusion can be drawn from it. One witness has stated to us, that illegal spirits may be purchased, in some of the mountainous districts of Ireland, as low as 3*s*. 6*d*. per gallon; this, however, is below any other account we have received, and evidently does not include the risk and expense of bringing them to market. In Scotland, it is in evidence before us, that the produce of illegal stills may be purchased on the spot where it is made, at 4*s*. 6*d*. per gallon. The current price, in Aberdeen, Inverness, and other principal towns which are supplied with it, is represented at from 6*s*. to 7*s*. and in Edinburgh and Glasgow it is occasionally from 9*s*. to 11*s*.

In Ireland the duty on spirits is 5*s*. 6*d*. per Irish gallon, at the strength of 25 per cent over proof; and allowing 3*d*. per gallon as the duty on the malt used, the total duty is 5*s*. 9*d*. per gallon, equivalent to 4*s*. 10½*d*. per gallon, English wine measure, at proof. In Scotland the duty is 5*s*. 6*d*. per gallon, English wine measure, at 7 per cent over proof; and allowing 2*d*. per gallon as the duty not drawn back on the malt, the total duty is 5*s*. 8*d*. equivalent to 5*s*. 3½*d*. per English gallon, at proof. For the purpose of uniformity, as well as with reference to the intercourse between the different Countries, it appears to us most desirable to establish the English wine gallon as the measure in Ireland and Scotland, and to charge the duty on spirits at proof, allowing them to be sold by the distiller at a strength not lower than 10 per cent over proof.

On carefully comparing the mass of information we have received, we are, after much reflection, led to conclude, that if a higher duty than from 2*s*. 6*d*. to 3*s*. per gallon (English wine measure) is charged upon the spirits at the strength of proof, the licensed distiller will not, even when enabled to conduct his process in the most economical manner, and to produce spirits of the best quality, be able to enter into successful competition with the illicit distillers in Ireland and Scotland, under the circumstances in which these Countries are now placed; and we cannot hesitate therefore to recommend a reduction to that amount.

Malt Duty.

IN the consideration of this subject, it is of the utmost importance to observe the discouragement given to the use of Malt in distillation, by the mode in which the duty on that article operates, and the injury which is in consequence done to the quality of the spirit, without any corresponding advantage to the Revenue.

The use of raw grain for distilling spirits, to the extent to which it at present prevails, is of modern origin, and appears to be entirely the consequence of the high duty imposed on malt. In Ireland, so late as the year 1800, distillers, as well as brewers, were prohibited from the use of any material except malt. In England, in 1790, it appears that doubts were entertained whether spirits could be successfully produced from raw grain; it is certain that illicit spirit, which is said to be of superior quality, is distilled from malted grain; and there seems little doubt, that spirit produced from that article alone, is superior to the spirit obtained either from raw grain, or from a mixture of raw grain and malt.

It is clear, that if the distiller who may manufacture from malted grain only, pays the malt duty, he is in effect subjected to an additional duty on the spirit he manufactures. A certain expense also attends the process of malting, and a greater quantity of spirit can be produced from the mixture of raw grain and malt, than can be obtained from any equal quantity of malt alone; when to this is added, the amount

Report of the
Committee of the
House of Com-
mons, ordered to
be printed, 12 July
1790.

amount of the malt duty, it is evident that the legal distiller of spirits from malted grain must require a price over and above the price necessary to remunerate the distiller from raw grain, at least equal to the amount paid as duty on the malt, an excess of price that almost excludes competition. This consequence of the malt duty appears already to have attracted the attention of Parliament, and by the Act of 1 and 2 Geo. 4. c. 82. a Drawback is granted of 1s. per bushel on malt used in Scotland for the purpose of distillation.

In order still further to remove the objections to the use of malt, and thereby leave the manufacturer at liberty to employ the materials most conducive to superior quality, we propose to extend the operation of the principle upon which this allowance has been granted, with some modifications and improvements in the mode of its application. It has been found in practice, that the regulations enacted for the purpose of preventing fraud in the allowance of the drawback, are attended with considerable inconvenience, both to the Distillers and to the Revenue officers; and there is reason to suspect that the actual use in the distillery, of the malt upon which the drawback may be obtained, is not effectually secured. We recommend, therefore, that the above Act should be repealed; and that in charging the duty on spirits manufactured from malt in Ireland or Scotland, a deduction should be made, nearly equal to the duty paid on the quantity of malt actually consumed.

Under this arrangement, the Duties may be estimated as follows:

Assuming the duty on a gallon of corn spirits, charged	s.	d.	s.	d.
at proof, to be	-	-	2	6
Duty on malt necessarily used	-	-	-	3
			2 9	
The same duty charged on malt spirit at proof	-	-	2	6
Duty paid on the malt used	-	-	-	3
			3 9	
Deduction from the duty on spirits, the duty on the	-	-	1	-
malt having been paid	-	-	2 9	

To protect the Revenue from fraud, it will be necessary that distillers be required to produce two gallons of spirits from each bushel of malt; and that this abatement or deduction be made on the spirits of those distillers only, who enter for distillation from malted barley alone. Such distillers should also be subjected to the same penalties as brewers, for using unmalted corn.

IN the course of our inquiries on this subject, we have been informed that in one of the largest of the Western Islands of Scotland, and in some districts of the West of Ireland, it is the practice to distil spirits from malted oats.

Malted Oats.

It is evident that if, in addition to the duty on spirits, the malt duty were paid on oats, (which in the process of manufacture produce a very small portion of spirit, as compared with barley) the price of the spirits to the consumer must be proportionably increased. We find, that in districts where this spirit is in demand, the temptation to evasion has proved irresistible, and the duties have completely failed, either from the success of illicit distillation, or from collusive agreements between the officers and the licensed dealers. With a view, therefore, still further to remove the existing temptations to evade the laws, we suggest the expediency of granting, by way of experiment, permission to distillers to malt oats without payment of duty, for the purpose only of distilling spirits: this indulgence, however, to be confined to those distillers who may not take out a licence to distil from malted barley, and receive an abatement of duty on that account, and to be accompanied with any regulations and restrictions that may be necessary to prevent fraud on the revenue.

Appendix,
Mr. McIvor, N° 28.
" Reid - - 36.

TO the small capitalist, the size of the Still is next in importance to the amount of the duty: upon the fullest consideration, we are disposed to recommend the extension of the Scotch law to Ireland, which admits the use of stills of a capacity not less than 40 gallons. Some alarm has been expressed to us, of the consequences to the revenue of permitting a more unrestrained use of stills of a small size in Ireland: the number of stills (1,200) which existed in that country previous to the introduction of the Licence system, and when the smallest size allowed by law was 200 gallons, has been pointed out, and an inference drawn, that the latitude proposed will render a strict survey impracticable. Restrictions as to the situation of small stills, and regulations

Size of Stills.

Appendix,
Mr. Leslie } 25
" Cady } 26

System recommended.

as to the quantity of work to be required from them in order to prevent fraud, have been suggested: but the concurring opinions of the Landed Proprietors already adverted to, on the indispensable necessity of encouraging the use of small stills and the conviction that if facilities be not afforded under the sanction of the law, they will continue to be clandestinely worked in defiance of it, have so weighed with us, that we cannot recommend any other restraint to be imposed on the use of stills not less than 40 gallons, or more than 100 gallons, than that the persons desirous of establishing such stills, should obtain a Certificate, signed by the officiating minister of the parish, and two magistrates of the county, of the propriety of acceding to the request, and of the good character and fitness of the applicants to receive licences. We are not prepared to recommend, that on the production of such certificate, it should in every case, be imperative on the Board of Excise to grant the licence applied for; but we conceive, that a refusal should be accompanied by a statement to the minister and magistrates, of the reasons which appeared to render such refusal expedient: we cannot but consider the individuals, by whom these Certificates are to be signed, as those who, from personal knowledge, are best qualified to judge of the expediency of granting licences for small stills; and we feel assured, that neither the clergy nor the magistrates will refuse or under-rate the responsibility attached to granting such Certificates.

Certificates.

Landed Proprietors.

Scotland:
Duke of Argyll,
Duke of Hamilton,
Marquis of Eglar,
&c.

Ireland:
Lord Abercromby,
Sir J. Hay, &c.

Aware also of the degree in which the influence of the Landed Proprietors may be exerted, to check illicit distillation among their tenants; and having, from the evidence before us, ascertained that the exertions of several proprietors in Scotland and Ireland, have succeeded in that object, by their not suffering persons known to be engaged in illicit distillation, to continue in the occupation of lands held under them;—we recommend that legal provision be made, to give power to the lessee, both in Ireland and Scotland, to avoid the lease of any person holding immediately under him, in case of the conviction of such lessee before any competent tribunal, of the offence of being engaged in illicit distillation. From this power given to the lessor, a degree of responsibility will fairly attach to him, for if he allow the offender to remain, he must either be supposed to have reason to confide in his better conduct for the future, or to be giving deliberate countenance to a breach of the law; this responsibility may be further enforced, if circumstances should hereafter appear to the legislature to render it necessary.

Warehousing
Spirits.
44 Geo. 3. c. 104.

Under the present law in Ireland, provision is made for allowing spirits to be warehoused, before payment of duty; such a regulation may assist the small capitalist, and we see no reason to apprehend that the Revenue will be injured by it: we recommend, therefore, that it should be continued in Ireland, and extended to Scotland, under such modifications as may appear to be necessary for the complete security of the duty.

Mashing and
Distilling.

Regulations have been established in Scotland, for the purpose of giving greater effect to the system of survey, and such as experience has proved efficacious, will naturally be extended to Ireland; the most important of these appears to us, the prohibition, to which we have already adverted, of mashing and distilling at the same time. This regulation enables the officer to give his separate attention to each successive part of the process, and renders the concealment of any wash, or the use of it, if concealed, extremely difficult; while the access of the distiller to the utensils required for distillation is unnecessary, except during the time that process is going on under the survey of the officer. It is true, this prohibition prevents the manufacturer from mixing the residuum from the wash-still with that from the mash-tun, by which it is said both are made fitter for the use of cattle, and he may, in consequence, experience some loss: we cannot view this objection, however, as of sufficient importance to weigh against the indisputable security the regulation affords to the Revenue; and we therefore recommend its continuance.

Appendix,
Mr. Belland and
Mr. Nightingale's
Report, N° 17
& 118.
Mr. Cornwall, N° 82.
" Dunlop, N° 73.

Fiscal Laws.

IN the course of our observations, we have adverted to the state of the Laws which subject to punishment all persons concerned in the illegal manufacture and transport of Spirits in Ireland; until some experience has been obtained of the new system we propose for that Country, we do not think it advisable to recommend any alteration in these laws; we shall, however, when in Ireland, direct our attention to the subject, with a view of submitting some modifications of their severity, should the change of system now recommended be found successful in practice. To prepare the way for such modifications, we conceive that a lower scale of penalties than the one now in use in Scotland, may be advantageously adopted in that

that part of the United Kingdom, with a rate increasing according to the quantity of materials, and the size of the utensils found in the possession of the distiller; such a scale we have caused to be prepared and inserted in the Appendix, for your Lordships' consideration; we however feel, that in the diminished temptations to engage in illicit distillation, and the facilities afforded to the licensed to compete with the unlicensed distillers, a better protection will be given to the Revenue, than is to be expected from the operation of any penal enactments whatever.

System recommended.
 Appendix, N° 100.

THE moral and political evils which have resulted from illicit distillation in Ireland and Scotland, as well as from the attempts made to collect the present high rate of duty, have appeared to us so important, and so very far to outweigh any considerations of a merely fiscal nature, that the effects likely to be produced on the Revenue have formed no part of the statement we have submitted to your Lordships: We should however do injustice to our own impressions, if we did not state our confident hope, that even the reduction of duty we have suggested, will not only not be attended with any material defalcation to the Revenue, but that its eventual augmentation may be reasonably expected. The number of gallons of spirits brought to charge in Ireland, in the year 1822, was 2,950,647 gallons, the amount of the duty at 5s. 6d. per gallon, 811,428*l*. In the year 1811, when the rate of duty was 2s. 6d. the number of gallons brought to charge was 6,508,361; and there appears to us little doubt that, under the improved system we have suggested, this quantity will be greatly increased.

Effect of reducing Duty.

The number of gallons of spirits brought to charge in Scotland, in the year 1822, was 2,499,880 gallons; the amount of duty at 5s. 6d. per gallon, 687,467*l*. estimating, on the authority of Mr. Cornwall, a Collector of Excise in Scotland, the general consumption of that country to be nearly 5,000,000 gallons; and anticipating a more general collection of the duty on the spirits manufactured there, we are led to hope, that the additional quantity brought to charge, will go far to compensate the reduction in the rate of duty, which we consider indispensable.

Appendix, N° 31.

THE effect of the proposed reduction of duty on spirits, upon the consumption of Beer in different parts of Ireland, is a consideration which has been recently pressed with great urgency on our attention. A deputation from the brewers of Dublin, Cork and Waterford, have expressed their alarm, that the consumption of spirits will be materially increased from the reduction of duty, by which they anticipate consequences highly prejudicial to their own interests and to the morals of the Country. On the proposal made by the deputation, that in the event of a considerable reduction of the present duty on spirits, the malt duty should be repealed, it is not necessary to express an opinion: it appears to us, that if the quantity of spirits which evade the duty in Ireland, be as represented, two-thirds of the quantity actually consumed, it is not probable that under a more certain collection of the reduced duty, and the comparative suppression of illicit distillation, a diminution of price will be occasioned to such an extent as to affect the general consumption. We think it probable that the increase will be rather on the quantity brought to charge, than on the quantity consumed; and we are in a great measure borne out in this view, by the fact to which we have before adverted, that in the year 1811, during which the duty was 2s. 6d. per gallon, the number of gallons brought to charge was 6,508,361; and in the year 1812, when the duty was raised, the number of gallons was reduced to 4,085,913. It is scarcely to be imagined, that the striking difference thus exhibited arose from any change immediately produced in the habits of the people; on the contrary, it may be assumed that the difference between the quantities of spirits brought to charge in the two periods, arose from the number of gallons on which the payment of the high duty was evaded. In fact a reduction of duty on spirits has been heretofore attended with a result directly contrary to that apprehended by the deputation, as in the years 1810 and 1811, when the duty on Spirits was 2s. 6d. per gallon, a larger quantity of malt was consumed in the breweries than in the years 1820 and 1821, when that duty was 5s. 6d. per gallon; viz.

Barr.

Appendix.
 Messrs. Guinness,
 N° 126.

Appendix,
 Account, N° 35.

Consumed	-	-	in 1810	-	-	525,026	barrels.
"			in 1811	-	-	479,416	"
Consumed	-	-	in 1820	-	-	341,462	barrels.
"			in 1821	-	-	361,301	"

Under these circumstances we have not felt that either the allegations or the suggestions of these Gentlemen, however favourable to the interests of the manufacture

System recommended.

in which they are engaged, are in themselves sufficient to prevent the adoption of measures, holding out the prospect of removing evils, so deeply felt and so widely extended.

Spirit Inter-
course.

THE Intercourse in Spirits between England, Ireland, and Scotland, forms a prominent feature in the consideration of the present subject, and has especially occupied our attention: we should have included our recommendations on this head in this Report, had it not been necessary that the measures consequent upon the intended reduction of duty, should be brought as quickly as possible under the notice of the Legislature. We have therefore thought we should more consult the convenience of the public, by avoiding the further delay which the completion of our Report on this branch of the subject might occasion, and submitting our recommendations in a Supplementary Report.

Conclusion.

Your Lordships will observe, from the evidence in the Appendix, that in the course of our inquiries we have received conflicting opinions on many parts of this subject, from persons highly deserving of attention, which have extended even to the mode of conducting the process of distillation, as well as to the most efficacious means of securing the Revenue: The principal facts, however, upon which our recommendations have proceeded, will, we trust, be found fully established; and while we have been compelled to dissent from suggestions that appeared, either of partial or limited application, we have endeavoured to give to every interest involved in this important subject, a full and fair consideration.

We cannot conclude this Report without observing, that it is not from any improvement in the laws, or even from the considerable reduction of duty, which we have recommended, that the complete suppression of Illicit Distillation, either in Ireland or in Scotland, can be expected. It is from the cordial co-operation of the principal Landowners and Occupants of estates, that the measures, sanctioned by the Legislature, can alone receive the means of efficient execution; and we cannot but expect, that when, by a considerable reduction of duty, and by the establishment of a system of law that extends to the distiller, every practicable facility consistent with the collection of that duty, the small capitalist shall be enabled in every part of the country to engage in the legal manufacture of spirits, no motives will be found to oppose a co-operation so obligatory upon the Landed Proprietors themselves, and so essential to the internal peace and prosperity of their respective Countries: Supported by their influence and assistance, we confidently hope that the measures we have recommended, whilst they prepare the way for establishing one uniform and efficient system for collecting the Revenue from Spirits throughout the United Kingdom, will be the means of progressively diminishing, and eventually of suppressing the manifold evils arising from illicit Distillation; but whatever expectations we may be inclined to indulge, in respect of their ultimate success and effects, we cannot be insensible to the doubts naturally inspired by the recollection of the repeated occasions on which the anxious consideration of Parliament has been applied to this subject, and the disappointment that has attended the various measures which have, in consequence, received the approbation of the Legislature.

T. WALLACE. (L. S.)

THO^S FRANKLAND LEWIS. (L. S.)

W. J. LUSHINGTON. (L. S.)

HENRY BERENS. (L. S.)

HENRY ELLIS. (L. S.)

Office of Inquiry into the Collection and
Management of the Revenue,

17 th May 1853.

LIST OF APPENDIX.

ANSWERS from certain MEMBERS of PARLIAMENT, and HIGH SHERIFFS for IRELAND, to the Circular Letter addressed to them by direction of the Parliamentary Commissioners of Revenue Inquiry:—from N° 1 to N° 15.

Appendix.

- N° 1.—General Archdall, M. P. county Fermanagh; dated 1st January 1823.
 N° 2.—The Right hon. the Earl of Mountcharles, M. P. county Donegal; dated 5th January 1823.
 N° 3.—Sir Edward O'Brien, Bart. M. P. county Clare; dated 5th January 1823.
 N° 4.—The Right hon. Lord Kingsborough, M. P. county Cork; dated 11th January 1823.
 N° 5.—Thomas Bernard, Esq. M. P. King's County; dated 15th January 1823.
 N° 6.—The Hon. H. R. Westmore, M. P. county Monaghan; dated 15th January 1823.
 N° 7.—The Hon. H. R. Pakenham, M. P. county Longford; dated 22d January 1823.
 N° 8.—Sir Geo. Fosterstone, Bart. M. P. county Longford; dated 18th January 1823.
 N° 9.—Sir Ulysses Burgh, M. P. county Carlow; dated 15th February 1823.
 N° 10.—The Right hon. Lord Viscount Eversmore, M. P. county Cork; dated 5th March 1823.

HIGH SHERIFFS:

- N° 11.—T. Singletar, Esq. High Sheriff, county Meath; dated 11th February 1823.
 N° 12.—J. H. Stacey, Esq. High Sheriff, county Cavan; dated 15th February 1823.
 N° 13.—J. S. Vandelaar, Esq. High Sheriff, county Clare; dated 25th February 1823.
 N° 14.—W. H. W. Newman, Esq. High Sheriff, county Cork; dated 25th February 1823.
 N° 15.—John Depping, Esq. High Sheriff, county Longford; dated 6th March 1823.

ANSWERS from certain DISTILLERS in IRELAND, to the Circular Letter addressed to them by direction of the Parliamentary Commissioners of Revenue Inquiry:—from N° 16 to N° 22.

- N° 16.—John Curriely, Distiller, Monasterroven; dated 10th February 1823.
 N° 17.—Patrick O'Beirne, D^r - Athlone; dated 10th Feb. 1823.
 N° 18.—John Birch & Co. D^r - Roscrea; dated 14th February 1823.
 N° 19.—Alexander Stewart, D^r - Londonderry; dated 15th February 1823.
 N° 20.—John Jamison, Nicholas Roe, Robert Haig, John Burder, James Jamison, on behalf of the Distillers in Dublin; dated 25th February 1823.
 N° 21.—John Brown, Distiller, Limerick; dated 17th February 1823.
 N° 22.—P. W. Callaghan & Brother, Distillers, Cork; dated 19th April 1823.

Examinations of Irish Distillers:—from N° 23 to N° 27.

- N° 23.—Robert Haig, Distiller, Dublin;—Joseph Shee, on behalf of a Distiller at Cork; dated 13th March 1823.
 N° 24.—Robert Haig, further Examination; dated 17th March 1823.
 N° 25.—Joseph Shee - - - D^r - - - dated 19th March 1823.
 N° 26.—John M^r Keene, John Brown, John Jamison, Deputation on behalf of the large Distillers in Ireland; dated 20th March 1823.
 N° 27.—John Falls, deputed on behalf of the small Distillers in Ireland; dated 22d April 1823.

Examinations of Irish Excise Officers:—from N° 28 to N° 31.

- N° 28.—Aeneas Coffey, Inspector General of Excise in Ireland; dated 20th December 1822.
 N° 29.—David Logie - - - - - D^r - - - - - 27th January 1823.
 N° 30.—David Logie and Aeneas Coffey - D^r - - - - - 27th January 1823.
 N° 31.—David Logie and Aeneas Coffey - D^r - - - - - 3d February 1823.

N° 32.—David Logie and Aeneas Coffey, Inspectors General of Excise in Ireland,—Report on the Distillery Laws of Scotland; dated 19th March 1823.

N° 33.—Thomas Odell, Esq. Commissioner of Excise in Ireland,—Report on the System of collecting the Duties on Spirits in Ireland; dated 22d July 1822.

N° 34.—John Leslie Forster, Esq.—Letter respecting Distillation; dated 30th January 1823.

Irish Accounts:—from N° 35 to N° 44.

Appendix.

- N° 35.—Of the number of gallons of Irish manufactured Spirits charged with Duty in Ireland, in each year since the Union of Great Britain and Ireland, to the 5th January 1823.
- N° 36.—Of the total number of gallons of Spirits charged with Duty in Ireland, in each year since the Union of Great Britain and Ireland, to the 5th January 1823; distinguishing the number of gallons manufactured in Ireland, and the number of gallons imported from Great Britain.
- N° 37.—Of the total number of gallons of Foreign Spirits, except Rum, charged with Duty on Importation into Ireland, in each year since the year 1800 to the 5th January 1823; distinguished under the heads of Brandy, Geneva, and other Spirits, and the total number of gallons of the same description of Spirits exported in the same years.
- N° 38.—Of the total number of gallons of Rum, charged with Duty on Importation into Ireland, in each year since the year 1800, to the 5th January 1823; and of the total number of gallons of Rum, exported in the same years.
- N° 39.—Of the number of Barrels of Malt used in the Breweries, charged with Duty in Ireland, in each year, from the 5th January 1809 to the 5th January 1822.
- N° 40.—Of the average price of Grain in Ireland, since the Union; distinguishing each year.
- N° 41.—Comparative view of the charges at present imposed on Stills in Ireland, with that which would arise, if imposed in proportion to the surface of the bottom, taking the present assessment on a Still of 1000 gallons content, as a standard.
- N° 42.—Of the number of monthly charges on Stills of every size, from 1779, when such charges were first imposed, to the present time.
- N° 43.—Return of the Distillers licensed in Ireland, the contents of their Stills, and the monthly charge of each, classed according to the different rates of charge.
- N° 44.—Minute of the Lords of the Treasury in Ireland; dated 29th May 1812.

SCOTLAND:

ANSWERS from certain LANDED PROPRIETORS in the Highlands of SCOTLAND, to the Circular addressed to them by direction of the PARLIAMENTARY COMMISSIONERS of REVENUE Inquiry;—from N° 45 to N° 58.

- N° 45.—Sir N. Menzies, Bart, of Castle Menzies; dated 30th October 1822.
- N° 46.—G. McPherson Grant, of Ballindalloch, Esq. M.P.; dated 30th October 1822.
- N° 47.—J. Menzies, Esq.; dated 31st October 1822.
- N° 48.—His Grace the Duke of Montrose; dated 1st November 1822.
- N° 49.—Sir G. S. Mackenzie, Bart.; dated 1st November 1822.
- N° 50.—" " " D " " dated 2d November " "
- N° 51.—" " " D " " dated 4th November " "
- N° 52.—" " " D " " dated 8th November " "
- N° 53.—H. M. Buchanan, Esq.; dated 2d November 1822.
- N° 54.—David Souter, Esq.; dated 5th November 1822.
- N° 55.—Alexander McDonald, of Staffs, Esq.; dated 10th November 1822.
- N° 56.—His Grace the Duke of Athol; dated 1st January 1823.
- N° 57.—" " " N° Kewie, Esq.; dated 5th October 1822.
- N° 58.—Captain Mears; dated 12th October 1822.

Examinations: Scotch Landed Proprietors, &c.—from N° 59 to N° 69.

- N° 59.—Dr. Hope, Professor of Chemistry; dated 16th November 1822.
- N° 60.—Hugh Mowbray, Esq.; dated 17th November 1822.
- N° 61.—J. H. Forbes, Esq.; " 14th " d°.
- N° 62.—P. S. Keir, Esq.; " 15th " d°.
- N° 63.—R. Brown, Esq.; " 16th " d°.
- N° 64.—James Gordon, Esq.; " 17th " d°.
- N° 65.—R. McDonald, Esq.; " 18th " d°.
- N° 66.—R. D. H. Elphinstone, Esq.; " 19th " d°.
- N° 67.—John Gordon, Esq.; " 20th " d°.
- N° 68.—Duncan Stewart, Esq.; " 21st " d°.
- N° 69.—Charles Gordon, Esq.; " 22nd " d°.

Examinations: Scotch Distillers—from N° 70 to N° 81.

Appendix.

- N° 70.—*John Stein* - - Distiller, Kilbagie; dated 20th October 1822.
 N° 71.—*John Paulen* - - - d° - Berrowstoness - 23d d°.
 N° 72.—*George Dunlop* - d° - Linton - - - 28th d°.
 N° 73.—*Archibald Dunlop* - d° - Haddington - 29th d°.
 N° 74.—*James Paul,*
 Wm Mac Nab, } d° - Corrie } - 30th d°.
 } d° - Stirling }
 N° 75.—*John Hill Benzie* - d° - Yates of Muckhart 31st d°.
 N° 76.—*Alexander Forbes* - d° - Milton of Tullynet 31st d°.
 N° 77.—*Alexander Haig* - d° - Lochin - - - 4th November.
 N° 78.—*Andrew Bannerman* d° - Tullyhardine - - 7th November.
 N° 79.—*Archibald Dunlop, John Paulen, Thomas Speers,* Deputation from Scotch Distillers; dated 15th November 1822.
 N° 80.—*Robert Mow,* Distiller, Underwood; dated 28th November 1822.
 N° 81.—*William Aitchison,* Distiller, St. Clement's Wells; 29th November 1822.

Examinations: Scotch Officers—from 82 to 90.

- N° 82.—*James Carmichael,* Collector of Excise, Leith; dated 24th October 1822.
 N° 83.—*William Parish,* Esq. Chairman of Board of Excise; dated 25th October 1822.
 N° 84.—*James Noble,* Collector of Excise, Stirling; dated 4th November 1822.
 N° 85.—*Samuel Rose,* Esq. Commissioner of Excise; dated 8th November 1822.
 N° 86.—*McMurdo McIvor Reid,* first Clerk to Receiver General of Customs; dated 11th November 1822.
 N° 87.—*Donald Ferguson,* Officer of Excise; dated 19th November 1822.
 N° 88.—*Roderick McIvor,* Comptroller of Customs, Stornoway; dated 30th November 1822.
 N° 89.—*John Glead,* Solicitor of Excise; dated 30th November 1822.
 N° 90.—*James Watson, John Winton,* General Supervisors of Excise; dated 15th March 1823.
 N° 91.—Examination of *Doctor Wollerton*; dated 15th February 1823.
 N° 92.—*James Watson, John Wharton,* General Supervisors of Excise; Report on the Irish Distilleries; dated 10th March 1823.
 N° 93.—Chairman of the Board of Excise, Report to the Lords of the Treasury, on the Distillery Laws; dated 12th April 1823.
 N° 94.—*John Mitchell,* Remarks on the Andersonian Distillery; November 1822.
 N° 95.—Resolutions of the Scotch Distillers at Falkirk; dated 10th September 1822.
 N° 96.—Memorial in behalf of the Distillers, making Spirits for the Home Consumption of Scotland; dated 4th November 1822.
 N° 97.—*Archd Dunlop and John Harvey,* Deputation on behalf of Scotch Distillers; Letter relative to Distillery Regulations; dated 16th March 1823.
 N° 98.—*Archd Dunlop and John Harvey,* Deputation on behalf of Scotch Distillers; Letter further relating to Distillery Regulations; dated 27th March 1823.
 N° 99.—*Archd Dunlop and John Harvey,* Deputation on behalf of Scotch Distillers; Letter further relating to Distillery Regulations; dated 29th March 1823.
 N° 100.—Scale of Fines and Penalties.
 N° 101.—Extract from Appendix to Report on Distillation in Scotland, in 1792, respecting the Saccharometer.
 N° 102.—Extracts from the Notes taken by the Commissioners, on their inspection of the North Eastern Districts.

Scotch Accounts—from N° 103 to N° 110.

Appendix.

- N° 103.—Of the total number of gallons of British Spirits charged with Duty in Scotland in each year, since the Union of Great Britain and Ireland, to the 5th January 1823; distinguishing the number of gallons manufactured in Scotland, and the number of gallons imported into Scotland from Ireland.
 N° 104.—Of the total number of gallons of Foreign Spirits, except Rum, charged with Duty on importation into Scotland, in each year, since the year 1800 to the 5th January 1823; distinguished under the heads of Brandy, Geneva, and other Spirits, and the total number of gallons of Spirits exported in the same years.
 N° 105.—Of the total number of gallons of Rum (of the British Plantations) charged with Duty on importation into Scotland, in each year, from the year 1800 to the 5th January 1823, and of the total number of gallons of Rum exported in the same years.
 N° 106.—Of all Malt made for 20 years, ending 5th July 1822; showing the number of bushels, rate, and amount of Duty, and distinguishing Malt made from Barley, and that from Bear or Rigg.
 N° 107.—Of the average rate per cent of the expense of collection of the Spirit Duty in Scotland, during the two years, ended 5th November 1815 and 5th November 1816, when the system of English Distillery Law prevailed.

Appendix.

- N° 108.—Of the average rate per cent of the Expense of collection of the Spirit Duty in Scotland, during the two years ended 5th November 1820 and 1821.
- N° 109.—Of the number of gallons of Spirits permitted to be transported from each Excise Collection, and the number of gallons permitted into each Excise Collection, in the year ended 5th January 1822.
- N° 110.—Of the Names of Distillers, and Distilleries, for home-consumption, with the quantity and strength of Wash distilled, the gallons of Spirits charged as excess of produce, and the total Duty charged on Wash and Spirits, for the year ended 10th November 1821.

ENGLAND.

Examinations: Distillers—from N° 111 to N° 114.

- N° 111.—*Benjamin Smith, and Octavius Smith, Distillers, Thames Bank; dated 14th Jan. 1823.*
- N° 112.—*Thomas Smith, Distiller, Mile-end, Whitechapel-road; dated 17th Jan. 1823.*
- N° 113.—*J. F. Ailer, Distiller, Wandsworth; dated 23d January 1823.*
- N° 114.—*Benjamin Smith and Octavius Smith, Distillers, Thames Bank; dated 3d Feb. 1823.*

English Officers: Examinations—from N° 115 to N° 117.

- N° 115.—*George Ballard, Supervisor of Excise; dated 7th November 1822.*
- N° 116.—*T. W. Carr, Esq. Solicitor - D^r - dated 7th January 1823.*
- N° 117.—*George Ballard, Supervisor; Report on the Distillery Regulations in Scotland, as compared with England; dated 4th October 1822.*
- N° 118.—*- Data - - - Report relative to charging a Duty on Raw Grain; dated 13d October 1823.*
- N° 119.—*Dr. Thomson, Professor of Chemistry, Glasgow; Letter enclosing answers to queries, relative to the Saccharometer; dated 5th March 1823.*
- N° 120.—*J. W. Brusse, Esq. of the Royal Institution; Letter stating the applicability of the Saccharometer to English Distilleries, dated 21st March 1823.*

English Accounts—from N° 121 to N° 126.

- N° 121.—Of the total number of gallons of British Spirits charged with Duty in England, in each year, since the Union of Great Britain and Ireland, to the 5th January 1823; distinguishing the number of gallons made in England, and the number of gallons made in Scotland, or in Ireland, respectively, and imported for consumption into England.
- N° 122.—Of the total number of gallons of Foreign Spirits (except Rum) charged with Duty on importation into England, in each year, since the year 1800 to 5th January 1823, distinguished under the heads of Brandy, Geneva, and other Spirits; and of the total number of gallons of the same description of Spirits exported in the same years.
- N° 123.—Of the total number of gallons of Rum charged with Duty on importation into England, in each year, since the year 1800 to the 5th January 1823; and the total number of gallons of Rum exported in the same years.
- N° 124.—Of the quantity of British Spirits manufactured in the several Distilleries in England, for the years ending 5th January 1820, 1821 and 1822; distinguishing the years, and the Distilleries.
- N° 125.—Of excesses of Spirits produced in the several Distilleries in England above 15 gallons per cent of Wash, for the years ending 5th January 1820, 1821 and 1822; distinguishing the years, and the Distilleries.

Irish Brewers: Examination.

- N° 126.—*Arthur Guinness and William L. Ginston, Brewers, Dublin; 30th April 1823.*